IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO.193 OF 2002

The Chief Commissioner of Income-tax,
City-IX, Mumbai Appellant

vs.

M/s. Mehta Sons Respondent

Ms. S. V. Bharucha i/b. Mr. H. D. Rathod for the appellant.

CORAM : R.M. LODHA &
J. P. DEVADHAR,JJ.

Date : 12h August 2004

P.C.:

Heard.

2. The Tribunal relied upon the Division Bench judgment of this court in the case of Caddle Weaving Mill Co. Pvt. Ltd. v. Commissioner of Income-tax, 249 ITR 265.

3. In so far as we are concerned the controversy is concluded by the Division Bench judgment of this Court. We find no justification in

entertaining this appeal.

4. No substantial question of law arises in this appeal.

5. Appeal is dismissed in limine.

(R. M. LODHA, J.)

(J. P. DEVADHAR,J.)